

Webb County, Texas
Combining Balance Sheet - Nonmajor Governmental Funds - Summary
September 30, 2003

	Special Revenues	Capital Projects	Debt Service	Total-Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	4,454,824	1,806,777	150,129	6,411,730
Investments	-	-	-	-
Taxes receivable, net	277,071	-	1,271,644	1,548,715
Due from other funds	2,669,164	8,519,126	309,603	11,497,893
Receivable from other governments	1,756,651	596,817	-	2,353,468
Other receivables	106,794	-	-	106,794
Inventories	3,240	-	-	3,240
Prepaid expenses	5,076	2,185	53,212	60,473
Total assets	<u>9,272,820</u>	<u>10,924,905</u>	<u>1,784,588</u>	<u>21,982,313</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	359,627	327,466	2,404	689,497
Due to other funds	2,683,736	1,934,063	297,767	4,915,566
Payable to other governments	93,264	-	-	93,264
Deferred revenue	613,005	-	1,205,791	1,818,796
Other accrued expenses	300,267	-	-	300,267
Other payables	77,609	372,489	-	450,098
Total liabilities	<u>4,127,508</u>	<u>2,634,018</u>	<u>1,505,962</u>	<u>8,267,488</u>
Fund balances:				
Reserved for:				
Inventories	3,240	-	-	3,240
Encumbrances	-	-	-	-
Prepaid expenses	-	-	-	-
Debt service	-	-	577,819	577,819
Capital projects	-	10,658,446	-	10,658,446
Other purposes	3,975,938	-	-	3,975,938
Unreserved	1,166,134	(2,367,559)	(299,193)	(1,500,618)
Total fund balances	<u>5,145,312</u>	<u>8,290,887</u>	<u>278,626</u>	<u>13,714,825</u>
Total liabilities and fund balances	<u>\$ 9,272,820</u>	<u>\$ 10,924,905</u>	<u>\$ 1,784,588</u>	<u>\$ 21,982,313</u>

Webb County, Texas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds - Summary
For the Year Ended September 30, 2003

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
REVENUES				
Property Taxes	288,166	-	5,870,697	6,158,863
Sales and miscellaneous taxes	362,359	-	-	362,359
Fees and fines	2,373,167	-	-	2,373,167
Licenses and permits	-	-	-	-
Intergovernmental	9,595,073	1,221,475	-	10,816,548
Charges for services	3,788,209	-	-	3,788,209
Investment earnings	48,208	30,585	47,757	126,550
Miscellaneous	1,351,513	-	47,195	1,398,708
Grant matching	1,040,579	65,000	-	1,105,579
Other revenue 2	-	-	-	-
Total revenues	<u>18,847,274</u>	<u>1,317,060</u>	<u>5,965,649</u>	<u>26,129,983</u>
EXPENDITURES				
Current:				
General government	727,477	246,643	216,398	1,190,518
Public safety	1,865,442	35,537	-	1,900,979
Justice system	2,900,694	163,936	-	3,064,630
Health and human services	2,890,090	-	-	2,890,090
Infrastructure and environmental services	4,453,111	-	-	4,453,111
Education	-	-	-	-
Corrections and rehabilitation	3,336,218	-	-	3,336,218
Community and economic development	587,643	34,970	-	622,613
Debt Service	-	-	-	-
Principal	65,637	-	3,372,825	3,438,462
Interest and other charges	101,119	-	2,970,148	3,071,267
Payments to escrow agent	-	-	85,554	85,554
Capital outlay	<u>1,286,852</u>	<u>3,485,523</u>	<u>-</u>	<u>4,772,375</u>
Total Expenditures	<u>18,214,283</u>	<u>3,966,609</u>	<u>6,644,925</u>	<u>28,825,817</u>
Excess (deficiency) of revenues over expenditures	<u>632,991</u>	<u>(2,649,549)</u>	<u>(679,276)</u>	<u>(2,695,834)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	12,610,000	12,610,000
Capital leases issued	1,013,240	-	-	1,013,240
Premium (discount) on bonds issued	-	-	430,011	430,011
Payments to refunded bond escrow agent	-	-	(12,823,613)	(12,823,613)
Transfers in	363,904	327,577	163,685	855,166
Transfers out	<u>(844,002)</u>	<u>(45,587)</u>	<u>-</u>	<u>(889,589)</u>
Total other financing sources and uses	<u>533,142</u>	<u>281,990</u>	<u>380,083</u>	<u>1,195,215</u>
Net change in fund balances	<u>1,166,133</u>	<u>(2,367,559)</u>	<u>(299,193)</u>	<u>(1,500,619)</u>
Fund balances - beginning, Restated	<u>3,979,179</u>	<u>10,658,446</u>	<u>577,819</u>	<u>15,215,444</u>
Fund balances - ending	<u>5,145,312</u>	<u>8,290,887</u>	<u>278,626</u>	<u>13,714,825</u>